

Explanation of variances – pro forma

Name of smaller authority: **STALMINE-WITH-STAYNALL PARISH COUNCIL**
 County area (local councils and parish meetings only): **LANCASHIRE**

Insert figures from Section 2 of the AGAR in all **Blue highlighted boxes**

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2020/21 £	2021/22 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input. DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	23,901	36,855				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	31,220	32,740	1,520	4.87%	NO		
3 Total Other Receipts	3,565	2,263	-1,302	36.52%	YES		In the 2020/21 financial year the council received a bonus payment of £1600 from RBS to transfer its banking to what is now Virgin Money. Were it to have received a similar payment in 2021/22 the total income would have been £3863 and would have had a difference compared to last year of £298 or 8.36% and required no further explanation of variance. The additional £298 received in 2021/22 is as a result of: £135.23 extra VAT; £91 fewer recharges, £37 fewer 'other expenses' i.e wreaths, £9.08 less in interest, giving an overall difference between the two years of £298.15. The 0.15p is as a result of roundings in the 20/21 figure.
4 Staff Costs	11,343	14,572	3,229	28.47%	YES		The increase in costs is attributable to a number of factors: i, a pay increase of 1.75% backdated to 1 April 21 and paid to the clerk as part of their leaving pay in March along with salary to 18 March. - £496.69; ii, an extra 77 hours paid to the clerk for additional work - £1017.17; iii, the appointment of a new clerk from 1 February to 15 March 22- £1016.99; iv, 71 additional hours worked by the lengthsman compared to 2020/21 - £698.64; Totalling £3229.49.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	10,488	24,172	13,684	130.47%	YES		The greatest part of the increase was the payment of £12,000 for tree felling work in the parish wood, leaving a difference of £1684. This can be attributed in part to two surveys, one for the trees and the other for the wildlife at a cost of £525 and £320 respectively. The council also commissioned artwork for an information board to be sited in the wood at a cost of £474.24. An additional £172.80 was spent on payroll transitioning from payment in arrears to payment in advance. An additional £106.95 was spent on an increased mileage allowance to the lengthsman. An additional £32.40 can be attributed to increased expense costs during the handover to a new clerk. The remaining £52.61 is in respect of repairs to a vandalised bench - (£50) and additional fuel for the mower.
7 Balances Carried Forward	36,855	33,114			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	36,855					VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	91,492	91,964	472	0.52%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable